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NAFA Fleet Executive

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Golden Opportunities: Exploring the Future of Fleet Management

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Find out who is permitted to use a company vehicle for personal use, how much, if anything, they are charged for such use and other vital information on this ever-changing area of fleet management. Our report includes an in-depth look at how much drivers are reimbursed for business use of a personal vehicle.

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NAFA's Fleet Information Fair not only kicks off the Annual Conference, it is also the first major exhibition to be held in the brand new, renovated ballroom of the San Francisco Hilton. With these new facilities and an outstanding schedule of programs, the Conference again promises to be sold out. Don't miss the excitement!

44 **Study Casts Shadow On Methanol Use**

A recent report sponsored by the Department of Energy hinted that in order for methanol to become a viable substitute for gasoline, market conditions will need to be near perfect in every aspect. Here is NAFA's synopsis of the report.

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NAFA's 1988 Personal Use Survey Results

Survey Highlights

- NAFA's 1988 Personal Use Survey respondents were responsible for nearly one-quarter million more vehicles than 1987 respondents.
- Fleet drivers' spouses, licensed children and others are less likely to be able to drive a company vehicle for personal use than last year, while employees themselves have decreased the amount of monthly personal use mileage.
- Nearly 90 percent of responding fleets allow drivers personal use of a company vehicle while more than 80 percent charge drivers for such use.
- Drivers using a personal vehicle for business purposes either because they have no assigned fleet vehicle or their assigned fleet vehicle is inoperable will, in four out of five cases, be reimbursed at a cents-per-mile rate.

NAFA's 1988 Personal Use Survey received 463 responses from fleet managers in the United States and Canada. Government fleet managers were most active in responding with 70 fleets in this industry returning results. Industrial Manufacturing fleets had 61 responses, Insurance fleets 55, and Drugs and Cosmetics 51.

In total, responding fleets were responsible for 518,401 vehicles; 480,126 in the U.S. and 38,275 in Canada. Of the U.S. total, 257,330 vehicles were company-owned and 222,796 were leased; in Canada, 26,187 were company-owned and 12,088 were leased.

Summary of Results

Survey results show 87 percent of U.S. fleet managers and 88 percent of Canadian fleet managers allow their drivers to use company-provided vehicles for personal use. In Canada, 84 percent allow an employee's spouse to use the company vehicle for personal use as well, whereas in U.S., this number is 62 percent. Another difference of opinion between the U.S. and Canada exists in the area of allowing licensed children to drive a company vehicle: in Canada 67 percent allow this; in U.S. only 28 percent of survey respondents do. In accordance with this, 40.6 percent of Canadian fleets have set an average minimum age limit of 20 years for persons other than the employee eligible to drive a company vehicle. Slightly more than 24 percent (24.1) of U.S. fleets have set an average minimum age requirement of 21 years.

Responding U.S. fleets claim drivers put an average of 1,975 miles on a company vehicle each month, while in Canada the number was 2,661 kilometers (1,650 miles). Respectively, these groups said 408 miles and 548 kilometers of their monthly totals were for personal use by drivers. In percentages, therefore, U.S. fleets drive 20.7 percent of their total monthly mileage for personal use, while Canadian fleets drive 20.6 percent of their total kilometers for personal use. Only 15 percent of U.S. fleets and 13 percent of Canadian fleets have set a maximum allowable number of monthly personal miles.

On that note, 75.6 percent of U.S. fleets and 83.6 percent of Canadian fleets allowing personal use of a company vehicle said employees can use the company vehicle for personal use "whenever necessary." Just more than 13 percent (13.2) of U.S. fleets and 3.3 percent of Canadian fleets allow personal use only to and from work; 4.7 percent of U.S. and 1.6 percent of Canadian fleets allow personal use "only while working"; 1.5 percent of U.S. and 3.3 percent of Canadian fleets allow personal use of a company vehicle "only while on vacation"; 1.2 percent of U.S. and 3.3 percent of Canadian fleets allow personal use only on weekends and holidays; and 3.8 percent of U.S. and 4.9 percent of Canadian fleets allow personal use at "other" times.

To cover some of the expenses of allowing drivers to use a company vehicle for personal use, 83.3 percent of U.S. fleets and 68.9 percent of Canadian fleets said they charge drivers for personal use of a company vehicle. In the U.S., 32.5 percent of respondents charge on a cents-per-mile basis; 31.9 percent on a weekly or monthly flat rate basis; 8.6 percent on a combination of both per-mile and flat rate per week or month; 1.2 percent on a graduated scale of cents-per-mile for the first set of miles then a different, usually lower, amount for any miles over that limit. Nearly 26 percent (25.8) of U.S. fleets said they use methods other than those to charge their drivers for personal use of a company vehicle.

In Canada, the most often cited method of charging drivers for personal use of a company vehicle was by flat weekly charges (44.2 percent), while 27.9 percent use a cents-per-kilometer method and 4.7 percent use a combination of both cents-per-kilometer and flat weekly or monthly rates. No Canadian fleets claimed to use the graduated scale method of chargeback and 23.2 percent said they use methods other than those listed on the survey form to charge their drivers for personal use of a company vehicle.

How Much Is Charged?

In the U.S., fleets using the cents-per-mile method when charging drivers for personal use of a company vehicle charge their drivers an average of 17.5 cents per mile; in Canada, this rate was 9.3 cents per kilometer. Those in the U.S. charging drivers each week or month do so at the average rates of $23 each week or $58 each month; for Canada, these rates were $13 and $41 respectively. U.S. fleets using a combination of cents-per-mile and a flat weekly or monthly charge claim an average of 11.5 cents per mile and $40 each month is

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NAFA's '88 Personal Use Survey

(Continued from page 7)

charged to drivers, while in Canada these amounts were 9.0 cents-per-kilometer and $63 each month. No one in Canada uses the graduated scale, but U.S. fleets using this method charge an average of 19.3 cents for the first 7,650 personal miles in a calendar year and 14.3 cents each mile over that.

When collecting these charges, 42 percent of U.S. fleets and 57.5 percent of Canadian fleets use salary deductions. Just more than 38 percent (38.2) of U.S. and 31.9 percent of Canadian fleets have drivers fill out expense reports, while 19.8 percent of U.S. and 10.6 percent of Canadian fleets use "other" methods.

Reimbursement Policies

When an employee uses a personally owned vehicle for business purposes because his/her assigned fleet vehicle is inoperable, 87.2 percent of U.S. fleets and 71.4 percent of Canadian fleets reimburse the driver on a cents-per-mile basis. Average amount reimbursed in the U.S. was 21.4 cents per mile; in Canada, 22.9 cents per kilometer.

When reimbursing drivers for business use of a personal vehicle with no assigned fleet vehicle, the cents-per-mile method is again most used in both countries: 81.6 percent of U.S. fleets and 78.9 percent of Canadian fleets. U.S. fleets pay an average of 21.5 cents per mile, while Canadian fleets pay an average of 23.5 cents per kilometer.

Finally, 94.2 percent of U.S. fleets and 84.1 percent of Canadian fleets said they have not had their personal use policies audited by the Internal Revenue Service, or equivalent governmental body, within the past two years. In real numbers, that means that 23 fleets in the United States and 11 in Canada were audited.

Miscellaneous Facts & Figures

If U.S. drivers have an accident in a company-provided vehicle while they are driving the vehicle for personal use, 71.8 percent of them will not be charged any portion of the repair costs as a result of the accident. This is true for 47.8 percent of drivers in Canada.

Of the 28.2 percent of U.S. drivers charged a portion of accident repair costs incurred as a result of an accident during personal use of a company vehicle, 43.1 percent can expect to pay an average set dollar amount of $197, according to survey results. Slightly more than 41 percent (41.3) pay the insurance policy deductible amount; 12.8 percent pay the full amount of damages, and 2.8 percent pay an average fixed share of 28 percent of the costs.

When Canada's 52.2 percent of drivers who have to pay a portion of accident costs from a 'personal use accident' are charged, more than half (54.3 percent) pay a set dollar amount averaging $184. Nearly 43 percent (42.8) pay the insurance policy deductible amount; 2.9 percent pay the full amount of damages and none pay a fixed share percentage, according to survey results.

For 52.8 percent of U.S. fleets and 56.9 percent of Canadian fleets, drivers are assigned company vehicles as a fringe benefit. For 26.1 percent of U.S. fleets and 15.6 percent of Canadian fleets, a driver's yearly mileage warrants assignment of a company vehicle (averages: 12,843 miles/year; 15,594 km/year). For 11.7 percent of U.S. fleets and 20.2 percent of Canadian fleets, company vehicles are assigned because of the driver's job title. More than nine percent (9.4) of U.S. fleets and 7.3 percent of Canadian fleets use factors other than those listed to determine who is assigned a company vehicle.

For those drivers with an assigned fleet vehicle not in operation, 33.6 percent of U.S. fleets and 27.3 percent of Canadian fleets allow the drivers to use their personal car for business. Thirty-one percent of U.S. and 42 percent of Canadian fleets allow drivers to rent a vehicle in this situation; 27.7 percent of U.S. and 20.7 percent of Canadian fleets permit the driver to use a company "pool" vehicle; 5.5 percent of U.S. and 4.7 percent of Canadian fleets let drivers use the district manager's vehicle, and 2.2 percent of U.S. and 5.3 percent of Canadian fleets authorize "other" means of transportation.

●

For a more in-depth look at NAFA's 1988 Personal Use Survey Results, read the comprehensive industry-by-industry charts on the following pages.

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NAFA's 1988 Personal Use Survey
Number of Returns
Industry Classification

	U.S.	Canada	Total
Government	62	8	70
Industrial Manufacturing	52	9	61
Insurance	53	2	55
Drugs and Cosmetics	35	16	51
Consumer Manufacturing	32	8	40
Chemical and Petroleum	23	11	34
Food and Beverage	27	6	33
Public Utility	26	0	26
Banking/Financial	20	1	21
Communications	14	4	18
Service Organization	15	0	15
Electronics	5	1	6
Other	30	3	33
TOTAL	394	69	463

Number and Type of Vehicles in Responding Fleets

United States Fleets			
Company-Owned	257,330		
Leased	222,796		
Total		480,126	
Canadian Fleets			
Company-Owned	26,187		
Leased	12,088		
Total		38,275	518,401
	*****		
Total In Survey			
Company-Owned	283,517		
Leased	234,884		
Total			518,401

Who is allowed to use a company vehicle for personal use?

	Drugs & Cosmetics	Food & Beverage	Insurance	Chemical & Petroleum	Mfg. - Industrial	Mfg. - Consumer	Public Utility	Government	Banking Financial	Communications	Service Organization	Electronics	Other	Total	% of Country's Total	Overall % U.S. & Canada
U.S. Employee	35	26	52	23	51	32	17	38	18	11	12	5	21	341	87%	87%
Employee's spouse	34	25	50	15	45	31	5	0	10	4	7	3	16	245	62%	65%
Employee's licensed children	19	13	15	8	19	18	3	0	3	3	1	2	8	112	28%	34%
Others	6	3	1	1	0	1	1	1	0	2	0	0	0	16	4%	5%
No one, personal use not permitted	0	1	0	0	1	0	9	23	2	3	3	0	9	51	13%	13%
Canada Employee	16	6	2	11	9	8	0	2	1	2	0	1	3	61	88%	
Employee's spouse	16	6	2	11	9	8	0	0	1	2	0	0	3	58	84%	
Employee's licensed children	14	5	1	8	9	4	0	0	1	2	0	0	2	46	67%	
Others	3	1	0	3	0	0	0	0	0	0	0	0	0	7	10%	
No one, personal use not permitted	0	0	0	0	0	0	0	6	0	2	0	0	0	8	12%	

What is the total mileage a driver puts on an average company vehicle each month?

	Drugs & Cosmetics	Food & Beverage	Insurance	Chemical & Petroleum	Mfg. - Industrial	Mfg. - Consumer	Public Utility	Government	Banking Financial	Communications	Service Organization	Electronics	Other	Total
U.S. (miles)	2,129	2,076	1,834	2,008	2,219	2,116	1,879	1,830	1,380	1,843	2,203	2,300	2,027	1,975
Canada (km)	2,907	2,779	2,250	2,911	2,090	2,610	0	2,570	300	2,439	0	3,500	3,167	2,661

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NAFA's 1988 Personal Use Survey *(Continued from page 10)*

What is the average personal mileage driven by employees on company vehicles each month?

	Drugs & Cosmetics	Food & Beverage	Insurance	Chemical & Petroleum	Mfg.-Industrial	Mfg.-Consumer	Public Utility	Government	Banking-Financial	Communications	Service Organization	Electronics	Other	Total
U.S. (miles)	299	407	318	1,229	388	271	516	227	319	370	417	676	435	408
Canada (km)	460	454	250	594	676	521	0	542	50	729	0	350	1,042	548

Percent of total monthly mileage considered to be used for personal use.

	Drugs & Cosmetics	Food & Beverage	Insurance	Chemical & Petroleum	Mfg.-Industrial	Mfg.-Consumer	Public Utility	Government	Banking-Financial	Communications	Service Organization	Electronics	Other	Total
U.S.	14.1%	19.6%	17.3%	61.2%	17.5%	12.8%	27.5%	12.4%	23.1%	20.1%	18.9%	29.4%	21.5%	20.7%
Canada	15.8%	16.3%	11.1%	20.4%	32.3%	20.0%	0	21.1%	16.7%	29.9%	0	10.0%	32.9%	20.6%

Is there a maximum number of monthly personal miles allowed for each driver in a company vehicle?

	Drugs & Cosmetics	Food & Beverage	Insurance	Chemical & Petroleum	Mfg.-Industrial	Mfg.-Consumer	Public Utility	Government	Banking-Financial	Communications	Service Organization	Electronics	Other	Total	% of Country's Total	Overall % U.S. & Canada
U.S. - Yes	3	2	5	0	3	5	0	38	0	0	2	0	1	59	15%	15%
Limit (Avg.) (miles)	1,000	600	850	—	200	325	—	300	—	—	213	—	372	388		
Canada — Yes	1	1	0	0	0	0	0	7	0	0	0	0	0	9	13%	
Limit (Avg.) (km)	615	8,000	—	—	—	—	—	2,000	—	—	—	—	—	2,513		

Under which conditions are employees permitted personal use of a company vehicle?

	Drugs & Cosmetics	Food & Beverage	Insurance	Chemical & Petroleum	Mfg.-Industrial	Mfg.-Consumer	Public Utility	Government	Banking-Financial	Communications	Service Organization	Electronics	Other	Total	% of Country's Total	Overall % U.S. & Canada
U.S.																
Whenever necessary	31	25	52	10	50	32	5	4	13	2	12	3	19	258	75.6%	76.8%
Only to and from work	0	0	0	7	0	0	6	22	4	5	0	0	1	45	13.2%	11.7%
Only while working	1	0	0	1	0	0	3	7	0	3	0	0	1	16	4.7%	4.2%
Only weekends & holidays	1	0	0	1	0	0	1	1	0	0	0	0	0	4	1.2%	1.5%
Only while on vacation	1	1	0	1	1	1	0	0	0	0	0	0	0	5	1.5%	1.8%
Other	1	0	0	3	0	0	2	4	0	1	0	2	0	13	3.8%	4.0%
Canada																
Whenever necessary	16	6	2	4	9	7	0	1	0	2	0	1	3	51	83.6%	
Only to and from work	0	0	0	2	0	0	0	0	0	0	0	0	0	2	3.3%	
Only while working	0	0	0	1	0	0	0	0	0	0	0	0	0	1	1.6%	
Only weekends & holidays	0	0	0	1	0	0	0	0	1	0	0	0	0	2	3.3%	
Only while on vacation	0	0	0	2	0	0	0	0	0	0	0	0	0	2	3.3%	
Other	0	0	0	1	0	1	0	1	0	0	0	0	0	3	4.9%	

Is employee charged for personal use of company vehicle?

	Drugs & Cosmetics	Food & Beverage	Insurance	Chemical & Petroleum	Mfg.-Industrial	Mfg.-Consumer	Public Utility	Government	Banking-Financial	Communications	Service Organization	Electronics	Other	Total	% of Country's Total	Overall % U.S. & Canada
U.S. - Yes	29	25	51	18	49	29	16	18	16	8	9	4	12	284	83.3%	81.1%
No	6	0	1	5	1	3	7	10	3	4	5	1	11	57	16.7%	18.9%
Canada - Yes	15	4	1	5	6	6	0	2	0	1	0	1	1	42	68.9%	
No	1	2	1	6	3	2	0	0	1	1	0	0	2	19	31.1%	

How are employees charged for personal use of a company vehicle? What amount?

United States	Drugs & Cosmetics	Food & Beverage	Insurance	Chemical & Petroleum	Mfg.-Industrial	Mfg.-Consumer	Public Utility	Government	Banking-Financial	Communications	Service Organization	Electronics	Other	Total	% of Country's Total	Overall % U.S. & Canada
Per Mile Charge	13	9	23	11	18	10	6	4	3	3	2	0	4	106	32.5%	32.0%
Avg. Amount (cents)	.169	.137	.167	.191	.165	.185	.182	.226	.217	.193	.188	0	.179	.175		
Monthly/Weekly Charge	12	7	18	4	18	11	6	8	7	2	4	1	6	104	31.9%	33.3%
Avg. Amount (dollars)																
Weekly:	25	0	16	11	27	11	14	13	35	22	60	20	12	$23		
Monthly:	49	53	58	43	69	51	60	47	58	0	120	0	98	$58		
Combination of both cents/mile & monthly or weekly charge:	4	2	5	0	7	5	1	0	3	0	0	1	0	28	8.6%	8.1%
Avg. charged per mi.	.070	.105	.100	0	.069	.083	.225	0	.293	0	0	.225	0	.115		
Avg. Month (dollars)	23	10	38	0	43	45	70	0	62	0	0	53	0	$40		
Graduated scale:	0	0	0	1	2	0	0	0	0	0	1	0	0	4	1.2%	1.1%
1. Amt. for 1st number of miles	.000	.000	.000	.225	.130	.000	.000	.000	.000	.000	.225	.000	.000	.193		
2. Number of miles reimbursed at rate in 1.	0	0	0	15,000	300	0	0	0	0	0	15,000	0	0	7,650		
3. Amt. for any mileage over that in 2.	.000	.000	.000	.110	.175	.000	.000	.000	.000	.000	.110	.000	.000	.143		
Other	8	9	8	5	10	6	5	9	6	4	4	3	7	84	25.8%	25.5%
Canada																
Per Kilometer Charge	3	0	0	4	2	2	0	1	0	0	0	0	0	12	27.9%	
Avg. Amount (cents)	.067	.000	.000	.098	.090	.110	.000	.130	.000	.000	.000	.000	.000	.093		
Monthly/Weekly Charge	9	4	0	1	3	2	0	0	0	0	0	0	0	19	44.2%	
Avg. Amount (dollars)																
Weekly:	12	0	0	0	15	0	0	0	0	0	0	0	0	$13		
Monthly:	28	40	0	30	68	58	0	0	0	0	0	0	0	$41		
Combination of both cents/kilometer & monthly or weekly charge:	0	0	0	0	1	0	0	1	0	0	0	0	0	2	4.7%	
Avg. charged per km.	.000	.000	.000	.000	.090	.000	.000	.000	.000	.000	.000	.000	.000	.090		
Avg. Month (dollars)	0	0	0	0	75	0	0	50	0	0	0	0	0	$63		
Graduated scale:	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Other	3	0	1	0	1	2	0	0	0	1	0	1	1	10	23.2%	

Note: Respondents may have selected more than one response.

If drivers are charged for personal use of a fleet vehicle how are the charges collected?

	Drugs & Cosmetics	Food & Beverage	Insurance	Chemical & Petroleum	Mfg.-Industrial	Mfg.-Consumer	Public Utility	Government	Banking-Financial	Communications	Service Organization	Electronics	Other	Total	% of Country's Total	Overall % U.S. & Canada
U.S.																
Expense Report	20	9	29	7	25	15	0	1	4	2	3	2	4	121	38.2%	37.4%
Salary Deduction	11	12	23	6	20	12	11	11	7	4	6	2	8	133	42.0%	44.0%
Other	4	6	5	5	8	9	5	6	5	3	3	1	3	63	19.8%	18.6%
Canada																
Expense Report	5	0	1	4	2	3	0	0	0	0	0	0	0	15	31.9%	
Salary Deduction	10	4	1	2	4	4	0	1	0	0	0	0	1	27	57.5%	
Other	1	0	0	1	0	0	0	1	0	1	0	1	0	5	10.6%	

(Continued on page 14)

Reimbursement Policies

***How are employees* reimbursed *for business use of personally owned vehicles when their* assigned fleet vehicle *is inoperable*?**

United States	Drugs & Cosmetics	Food & Beverage	Insurance	Chemical & Petroleum	Mfg.-Industrial	Mfg.-Consumer	Public Utility	Government	Banking-Financial	Communications	Service Organization	Electronics	Other	Total	% of Country's Total	Overall % U.S. & Canada
Per Mile (Yes)	33	24	47	20	43	24	22	46	16	10	8	4	24	321	87.2%	85.1%
Amount (cents)	.216	.210	.214	.220	.221	.206	.219	.217	.213	.225	.221	.221	.215	.214		
Monthly/Weekly Payments (Yes)	0	0	0	0	0	0	0	1	0	0	0	0	3	4	1.1%	1.4%
Amount (dollars)																
Weekly:	0	0	0	0	0	0	0	0	0	0	0	0	50	$50		
Monthly:	0	0	0	0	0	0	0	121	0	0	0	0	258	$212		
Combination of both cents/mile & monthly or weekly charge: (Yes)	0	0	1	0	1	0	0	0	0	0	0	1	0	3	0.8%	0.7%
Amount per mile.	.000	.000	.055	.000	.085	.000	.000	.000	.000	.000	.000	.110	.000	.083		
Week/Month (dollars)	0	0	150	0	185	0	0	0	0	0	0	6	0	$114		
Graduated scale: (Yes)	0	0	3	2	6	3	1	1	1	1	0	0	1	19	5.2%	5.2%
1. Amt. for 1st number of miles	.000	.000	.220	.218	.202	.217	.225	.210	.225	.225	.000	.000	.200	.213		
2. Number of miles reimbursed at rate in 1.	0	0	10,400	8,125	5,300	10,200	0	15,000	15,000	15,000	0	0	1,000	8,658		
3. Amt. for any mileage over that in 2.	.000	.000	.110	.110	.110	.107	.110	.110	.110	.155	.000	.000	.130	.113		
Other	1	1	1	0	0	2	1	5	1	1	3	1	4	21	5.7%	7.6%
Canada																
Per Kilometer (Yes)	7	5	1	5	5	7	0	3	0	4	0	1	2	40	71.4%	
Amount (cents)	.231	.228	.220	.226	.234	.224	.000	.240	.000	.234	.000	.210	.230	.229		
Monthly/Weekly Payment	0	0	0	0	0	0	0	0	1	0	0	0	1	2	3.6%	
Amount (dollars)																
Weekly:	0	0	0	0	15	0	0	0	0	0	0	0	0	0		
Monthly:	0	0	0	0	0	0	0	0	425	0	0	0	360	$393		
Combination of both cents/kilometer & monthly or weekly payment: (Yes)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.0%	
Graduated scale: (Yes)	0	0	0	1	0	0	0	2	0	0	0	0	0	3	5.4%	
1. Amt. for 1st number of kilometers	.000	.000	.000	.210	.000	.000	.000	.239	.000	.000	.000	.000	.000	.229		
2. Number of kms. reimbursed at rate in 1.	0	0	0	1,500	0	0	0	9,750	0	0	0	0	0	7,000		
3. Amt. for any mileage over that in 2.	.000	.000	.000	.090	.000	.000	.000	.207	.000	.000	.000	.000	.000	.168		
Other	2	1	1	1	3	0	0	1	0	0	0	0	2	11	19.6%	

Has the Internal Revenue (or equivalent governmental body) conducted an audit of your company's personal use policies in the past two years?

	Drugs & Cosmetics	Food & Beverage	Insurance	Chemical & Petroleum	Mfg.-Industrial	Mfg.-Consumer	Public Utility	Government	Banking-Financial	Communications	Service Organization	Electronics	Other	Total	% of Country's Total	Overall % U.S. & Canada
U.S. - Yes	3	2	0	1	5	1	3	1	0	1	3	1	2	23	5.8%	7.3%
No	32	25	53	22	47	31	23	61	20	13	12	4	28	371	94.2%	92.7%
Canada - Yes	5	1	0	1	1	1	0	1	0	1	0	0	0	11	15.9%	
No	11	5	2	10	8	7	0	7	1	3	0	1	3	58	84.1%	

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NAFA's 1988 Personal Use Survey *(Continued from page 14)*

How are employees with no assigned fleet *vehicles* reimbursed *for business use of personally owned vehicles?*

United States	Drugs & Cosmetics	Food & Beverage	Insurance	Chemical & Petroleum	Mfg.-Industrial	Mfg.-Consumer	Public Utility	Government	Banking-Financial	Communications	Service Organization	Electronics	Other	Total	% of Country's Total	Overall % U.S. & Canada
Per Mile (Yes)	33	23	48	20	39	26	25	51	18	10	9	5	27	334	81.6%	81.3%
Amount (cents)	.216	.211	.214	.219	.212	.212	.222	.217	.224	.224	.200	.220	.213	.215		
Monthly/Weekly Payment (Yes)	1	2	0	0	1	2	0	4	0	4	1	0	4	19	4.7%	4.8%
Amount (dollars)																
Weekly:	0	50	0	0	0	275	0	0	0	80	0	0	66	$107		
Monthly:	400	325	0	0	180	250	0	193	0	302	350	0	258	$264		
Combination of both cents/mile & monthly or weekly payment: (Yes)	1	1	2	0	5	1	0	0	0	1	1	1	0	13	3.2%	3.1%
Amount per mi.	100	070	070	000	076	100	000	000	000	100	110	110	000	085		
Week/Month (dollars)	230	300	213	0	249	250	0	0	0	420	200	6	0	$237		
Graduated scale: (Yes)	0	1	4	2	6	4	1	1	1	3	0	0	2	25	6.1%	6.3%
1. Amt. for 1st number of miles	000	210	216	218	206	219	225	210	225	332	000	000	213	226		
2. Number of miles reimbursed at rate in 1.	0	0	11,550	12,300	13,000	11,400	15,000	15,000	15,000	10,900	0	0	8,000	11,960		
3. Amt. for any mileage over that in 2.	000	000	109	133	112	108	110	110	110	529	000	000	120	179		
Other	2	2	1	1	3	0	0	1	0	1	3	0	4	18	4.4%	4.5%
Canada																
Per Kilometer Charge (Y)	15	6	2	8	6	7	0	3	1	4	0	1	3	56	78.9%	
Amount (cents)	.242	.237	.235	.226	.225	.224	.000	.240	.230	.234	.000	.210	.277	.235		
Monthly/Weekly Payment	1	1	0	0	0	0	0	0	1	0	0	0	1	4	5.6%	
Amount (dollars)																
Weekly:	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
Monthly:	400	225	0	0	0	0	0	0	425	0	0	0	360	$353		
Combination of both cents/kilometer & monthly or weekly payments: (Yes)	1	0	0	0	1	0	0	0	0	0	0	0	0	2	2.8%	
Amount per km.	090	000	000	000	080	000	000	000	000	000	000	000	000	085		
Week/Month (dollars)	340	0	0	0	355	0	0	0	0	0	0	0	0	$348		
Graduated scale: (Yes)	0	0	0	2	0	0	0	3	0	0	0	0	0	5	7.1%	
1. Amt. for 1st number of km.	000	000	000	243	000	000	000	251	000	000	000	000	000	247		
2. Number of kms. reimbursed at rate in 1.	0	0	0	4,000	0	0	0	7,833	0	0	0	0	0	6,300		
3. Amt. for any mileage over that in 2.	000	000	000	160	000	000	000	211	000	000	000	000	000	191		
Other	2	0	0	0	1	0	0	0	0	0	0	0	1	4	5.6%	

Factors governing assignment of company-provided vehicle:

United States	Drugs & Cosmetics	Food & Beverage	Insurance	Chemical & Petroleum	Mfg.-Industrial	Mfg.-Consumer	Public Utility	Government	Banking-Financial	Communications	Service Organization	Electronics	Other	Total	% of Country's Total	Overall % U.S. & Canada
Business Mileage	9	8	37	15	24	9	10	14	12	1	5	1	6	151	26.1%	24.4%
Miles per year:	11,286	14,917	12,100	13,818	14,384	10,857	12,875	11,423	13,545	3,600	19,675	1,500	12,333	12,843		
Job Title	7	3	8	3	8	9	4	3	6	1	4	2	10	68	11.7%	13.1%
Fringe Benefit	32	25	39	13	38	28	22	47	16	12	11	5	18	306	52.8%	53.5%
Other:	1	1	1	6	2	0	6	20	3	4	2	0	8	54	9.4%	9.0%
Canada																
Business Mileage	1	0	1	6	1	3	0	1	0	1	0	1	2	17	15.6%	
(Kilometers) per year:	0	0	0	17,322	18,000	18,000	0	20,000	0	3,000	0	0	13,487	15,594		
Job Title	3	3	2	6	4	2	0	0	0	1	0	1	0	22	20.2%	
Fringe Benefit:	16	6	2	10	7	7	0	6	1	3	0	1	3	62	56.9%	
Other:	1	0	0	4	1	1	0	1	0	0	0	0	0	8	7.3%	

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